

Nov 20, 2025

To:
The United States Bankruptcy Court
for the District of Delaware

RECEIVED

2025 DEC -3 A 9:14

U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

Re: Response to GUC Trust's Third Omnibus (Non-Substantive) Objection to Certain Claims
(Late-Filed Claims)
Claim Number: 25-10068 (CTG)
Late Filed Case Number: 25-10072
Debtor: JOANN

Dear Court Clerk:

We write in response to the GUC Trust's Third Omnibus (Non-Substantive) Objection to Certain Claims regarding our late-filed claim, submitted on May 30, 2025. Our claim was filed after the Bar Date due to circumstances beyond our control. Specifically:

- At the time of the Bar Date, the relevant goods were subject to uncertainties arising from a customer's bankruptcy and the potential auction of certain shipments at the port.
- Communication regarding the disposition of these goods took place between our sales representatives and the customer from March through April 2025.
- We were awaiting the final auction results in order to reconcile the outstanding balance owed.
- We received final confirmation from the customer on May 28, 2025, regarding which goods were purchased, making it necessary to file the claim on May 30, 2025.

To support our claim, we submit the following documentation:

1. Copies of email correspondence between our sales representatives and the customer confirming the status of the goods.
2. Any additional documentation that the Claims Agent or Trustee deems necessary.

We respectfully request that the Trust accept our claim despite the late filing and are available to provide any additional information or documentation required.

Thank you for your attention.

Sincerely, *Michael Yang*
Michael Yang
Controller / Decorware Inc.
10220 4th St, Rancho Cucamonga, CA 91730
Michael.Yang@decorwareinc.com

Attachments:

- Email correspondence with customer

Alicia Wei

From: Matthew Gins <mgins@gagroup.com>
Sent: Monday, June 2, 2025 9:12 AM
To: Kim Wilde; Michael Yang; Alicia Wei
Cc: Christopher Steves; Nelly Fernandez; Brendon Cheng; Lu Han
Subject: RE: PO for DECORWARE

CAUTION: This email is from an external sender. Don't click links or open attachments unless you recognize the sender.

Hi Kim,

I do not know what happened to the container that had those POs. The PO I am paying for was on a different container and was brought into the JOANN facility. There were a number of containers that were not taken into the sale.

Matt

From: Kim Wilde <Kim.Wilde@decorwareinc.com>
Sent: Friday, May 30, 2025 12:54 PM
To: Matthew Gins <mgins@gagroup.com>; Michael Yang <Michael..Yang@decorwareinc.com>; Alicia Wei <Alicia.Wei@decorwareinc.com>
Cc: Christopher Steves <csteves@gagroup.com>; Nelly Fernandez <Nelly.Fernandez@decorwareinc.com>; Brendon Cheng <Brendon.Cheng@decorwareinc.com>; Kim Wilde <Kim.Wilde@decorwareinc.com>; Lu Han <Lu.Han@decorwareinc.com>
Subject: RE: PO for DECORWARE

Hi Matt,

Hope you're having a great week!

Originally, it was confirmed that GA would be taking all 4 of the below Joann's POs at a 50% discount (please see attached correspondence). We are willing to accept the 60% discount you proposed, but can you also please clarify your intent for the other 3 POs?... do you still plan to take those goods, as well?

Below are the invoices:

PO Number	Invoice#	Amount US\$
173399699	INV191911	\$ 21,046.04
173399697	INV191910	\$ 22,627.24
173399704	INV191913	\$ 557.12
173399702	INV191912	\$ 20,060.96

Thanks!

Happy Friday!

Kim Wilde
Exec. Account Manager
Decorware, inc.

From: Matthew Gins <mgins@gagroup.com>
Sent: Friday, May 30, 2025 9:00 AM
To: Michael Yang <Michael.Yang@decorwareinc.com>; Kim Wilde <Kim.Wilde@decorwareinc.com>; Lu Han <Lu.Han@decorwareinc.com>
Cc: Christopher Steves <csteves@gagroup.com>; Nelly Fernandez <Nelly.Fernandez@decorwareinc.com>; Brendon Cheng <Brendon.Cheng@decorwareinc.com>
Subject: RE: PO for DECORWARE

CAUTION: This email is from an external sender. Don't click links or open attachments unless you recognize the sender.

Thanks Michael.

From: Michael Yang <Michael.Yang@decorwareinc.com>
Sent: Friday, May 30, 2025 8:57 AM
To: Matthew Gins <mgins@gagroup.com>; Kim Wilde <Kim.Wilde@decorwareinc.com>; Lu Han <Lu.Han@decorwareinc.com>
Cc: Christopher Steves <csteves@gagroup.com>; Nelly Fernandez <Nelly.Fernandez@decorwareinc.com>; Brendon Cheng <Brendon.Cheng@decorwareinc.com>
Subject: RE: PO for DECORWARE

Hi Matt

We will send over shortly.

Thank you

Michael Yang, Controller
Decorware International Inc.

Phone: 909-614-1651 EXT 114
Fax: 909-204-5301
Web: www.dwhome.com
10220 Fourth Street, Rancho Cucamonga, CA 91730



From: Matthew Gins <mgins@gagroup.com>
Sent: Friday, May 30, 2025 8:56 AM
To: Michael Yang <Michael.Yang@decorwareinc.com>; Kim Wilde <Kim.Wilde@decorwareinc.com>; Lu Han <Lu.Han@decorwareinc.com>
Cc: Christopher Steves <csteves@gagroup.com>; Nelly Fernandez <Nelly.Fernandez@decorwareinc.com>; Brendon Cheng <Brendon.Cheng@decorwareinc.com>
Subject: RE: PO for DECORWARE

CAUTION: This email is from an external sender. Don't click links or open attachments unless you recognize the sender.

Hi All,

Wanted to follow up and see if you can provide an invoice.

Thanks.

From: Michael Yang <Michael.Yang@decorwareinc.com>

Sent: Wednesday, May 28, 2025 1:55 PM

To: Kim Wilde <Kim.Wilde@decorwareinc.com>; Matthew Gins <mgins@gagroup.com>; Lu Han <Lu.Han@decorwareinc.com>

Cc: Christopher Steves <csteves@gagroup.com>; Nelly Fernandez <Nelly.Fernandez@decorwareinc.com>; Brendon Cheng <Brendon.Cheng@decorwareinc.com>

Subject: RE: PO for DECORWARE

Hi Matt

Please see attached for our wiring instructions.

Please let me know if you should have any questions....

Michael Yang, Controller
Decorware International Inc.

Phone: 909-614-1651 EXT 114

Fax: 909-204-5301

Web: www..dwhome.com

10220 Fourth Street, Rancho Cucamonga, CA 91730



From: Kim Wilde <Kim.Wilde@decorwareinc.com>

Sent: Wednesday, May 28, 2025 1:48 PM

To: Matthew Gins <mgins@gagroup.com>; Lu Han <Lu.Han@decorwareinc.com>; Michael Yang <Michael.Yang@decorwareinc.com>

Cc: Christopher Steves <csteves@gagroup.com>; Nelly Fernandez <Nelly.Fernandez@decorwareinc.com>; Brendon Cheng <Brendon.Cheng@decorwareinc.com>; Kim Wilde <Kim.Wilde@decorwareinc.com>

Subject: RE: PO for DECORWARE

Hi Matt,

It's been awhile, but this seems like good news!

I am adding our accounting & shipping teams to this to assist with the below request.

@Lu Han, @Michael Yang

Thank you!

Kim Wilde
Exec. Account Manager
Decorware, inc.

From: Matthew Gins <mgins@gagroup.com>
Sent: Wednesday, May 28, 2025 12:59 PM
To: Kim Wilde <Kim.Wilde@decorwareinc.com>
Cc: Christopher Steves <csteves@gagroup.com>
Subject: PO for DECORWARE

CAUTION: This email is from an external sender. Don't click links or open attachments unless you recognize the sender.

Hi Kim

Attached is the PO for the goods GA was able to get from the Carriers for the JOANN project. Please send an invoice and wire instructions and we will make payment.

Thanks,
Matt



www.gagroup.com



Matt Gins
SVP
Retail, Wholesale & Industrial Solutions
Direct: (818) 746-9386
Mobile: (310) 721-6121
NEW EMAIL ADDRESS: mgins@gagroup.com
2829 Townsgate Road, Suite 103
Westlake Village, CA 91361

Please Note New Email Address

Fill in this information to identify the case (Select only one Debtor per claim form):

Debtor: Jo-Ann Stores, LLC

Case Number: 25-10072

Modified Official Form 410

Proof of Claim

12/24

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571. Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Decorware Inc. Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____		
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____		
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? Address1: 10220 4th Street Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) Address2: Address3: Address4: City: Rancho Cucamonga State: CA Postal Code: 91730 Country: Contact phone (909) 614-1651 Contact email Alicia.Wei@decorwareinc.com	Where should payments to the creditor be sent? (if different) Address1: Address2: Address3: Address4: City: State: Postal Code: Country: Contact phone _____ Contact email _____	
Uniform Claim Identifier (if you use one)			
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____	Filed on _____	MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____		

Part 2(a): Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____
7. How much is the claim?	\$ 149,632.76
	Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.
Goods Sold	
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____
Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)	
Value of property: \$ _____	
Amount of the claim that is secured: \$ _____	
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)	
Amount necessary to cure any default as of the date of the petition: \$ _____	
Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____

<p>12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?</p> <p>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</p>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Check one: <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. 	Amount entitled to priority \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
<p>13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?</p>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. \$ _____	

Part 2(b): Administrative Expense Claim

<p>14. Is all or part of the claim being asserted as an administrative expense claim?</p>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Indicate the amount of your claim for costs and expenses of administration of the estates pursuant to 503(b), other than section 503(b)(9), or 507(a)(2). Attach documentation supporting such claim. If yes, please indicate when this claim was incurred: <input type="checkbox"/> On or prior to February 26, 2025: _____ <input type="checkbox"/> After February 26, 2025: _____ Total Administrative Expense Claim Amount: _____ \$ _____
Q14 SHOULD ONLY BE USED BY CLAIMANTS ASSERTING AN ADMINISTRATIVE EXPENSE CLAIM ARISING AGAINST ONE OF THE ABOVE DEBTORS FOR POSTPETITION ADMINISTRATIVE CLAIMS. Q14 SHOULD NOT BE USED FOR ANY CLAIMS THAT ARE NOT OF A KIND ENTITLED TO PRIORITY IN ACCORDANCE WITH 11 U.S.C. §§ 503(B) AND 507(A)(2); PROVIDED, HOWEVER; THIS QUESTION SHOULD NOT BE USED FOR CLAIMS PURSUANT TO SECTION 503(B)(9) OF THE BANKRUPTCY CODE.	

Part 3: Sign Below

The person completing this proof of claim must sign and date it.
FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.



05/30/2025

Electronic Signature

Date

Name of the person who is completing and signing this claim

Alicia Wei

Name

First name	Middle name	Last name
------------	-------------	-----------

Title/Company

Accounts Receivable / Decorware Inc

Identify the corporate servicer as the company if the authorized agent is a servicer.

10220 4th Street

Address

Number	Street
--------	--------

Rancho Cucamonga	CA	91730
------------------	----	-------

City

State

ZIP Code

Country

Contact phone

909-614-1651

Email

Alicia.Wei@decorwareinc.com

Additional Noticing Addresses (if provided):

Additional Address 1

Name:
Address1:
Address2:
Address3:
Address4:
City:
State:
Postal Code:
Country:

Contact Phone:
Contact Email:

Additional Address 2

Name:
Address1:
Address2:
Address3:
Address4:
City:
State:
Postal Code:
Country:

Contact Phone:
Contact Email:

Additional Supporting Documentation Provided

- Yes
 No
-

Attachment Filename:

000107 Joanns Stores - AR Aging.pdf

Electronic Proof of Claim Confirmation: 3820-1-KPCJN-245004454

Claim Electronically Submitted on (UTC) : 2025-05-30T19:36:56.628Z

Submitted by: Decorware INC
Alicia.Wei@decorwareinc.com

Decorware International Inc.
A/R Aging Detail
As of April 30, 2025

Customer	Transaction Date	Document N.P.O. No.	Due Date	Age	Open Balance
000107 Joanns Stores					
Invoice	7/28/2024	INV174923	171274372	10/1/2024	241 \$12,365.08
Invoice	7/28/2024	INV174924	171274373	10/1/2024	241 \$9,474.20
Invoice	7/28/2024	INV174925	171274374	10/1/2024	241 \$4,476.08
Invoice	7/28/2024	INV174931	171629793	10/1/2024	241 \$669.60
Invoice	7/28/2024	INV174933	171629794	10/1/2024	241 \$502.20
Invoice	7/28/2024	INV174934	171629795	10/1/2024	241 \$37.20
Invoice	7/29/2024	INV174929	171629792	10/2/2024	240 \$353.40
Invoice	8/25/2024	INV178518	172037512	10/29/2024	213 \$24,652.64
Invoice	8/25/2024	INV178519	172037513	10/29/2024	213 \$19,114.28
Invoice	8/25/2024	INV178520	172037514	10/29/2024	213 \$13,566.52
Invoice	8/25/2024	INV178521	172037515	10/29/2024	213 \$130.20
Invoice	1/6/2025	INV191910	173399697	3/12/2025	79 \$22,627.24
Invoice	1/6/2025	INV191911	173399699	3/12/2025	79 \$21,046.04
Invoice	1/6/2025	INV191912	173399702	3/12/2025	79 \$20,060.96
Invoice	1/6/2025	INV191913	173399704	3/12/2025	79 \$557.12
Total - 000107 Joanns Stores					\$149,632.76
Total					\$149,632.76

DECORWARE INC.

10220 4th Street
Rancho Cucamonga, CA 91730

K-RAY
D.S.M.S.

Clerk of the Court
824 North Market St,
3rd floor, Wilmington, Delaware 19801

1980183024 0012

